

NDA Update - Instructions for processing of applications for GST registration

In view of undue delays and rejections in GST registration due to un warranted documents or additional documents demand, presumptive queries by the officers and other difficulties being faced by the applicants, CBIC has issued comprehensive instructions on 17.04.2025 providing clear guidelines in respect of documents to be sought by the officers so that genuine applicants are not harassed.

These instructions supersede earlier guidelines, standardize process and direct Officers to strictly adhere to the indicative document list.

List of documents to be sought in respect of principal place of business

Nature of Property of Principal Place Of Business (PPB)	Document to be submitted	Remarks
Owned premises	Latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill or water bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises submitted by the applicant (hereinafter referred to as " Ownership document ")	No further document or original physical copy of the document to be sought by the authority.
Rented / shared premises (backed by registered rent / lease agreement)	Valid rent / lease agreement plus Ownership document	No further document like identify proof of lessor to be sought by the authority
Rented / shared premises (Not backed by registered rent / lease agreement)	Valid rent / lease agreement plus Ownership document plus identity proof of the lessor	No further document to be sought

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Nature of Property of Principal Place Of Business (PPB)	Document to be submitted	Remarks
Rented premises with utility connection in applicants name	Rent agreement plus utility bill	No further document to be sought
Premises owned by spouse / relative based on consent for use	Consent letter in plain paper plus Ownership document plus identity proof of the consenter	No further document to be sought
Rented / leased without agreement	Affidavit plus Ownership document	Affidavit should be to be executed on non-judicial stamp in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.
SEZ Premises	Documents/certificates issued by the Government of India in respect of SEZ	No further document to be sought

List of documents to be sought in respect of constitution of business

Type of Applicant	Document to be submitted	Remarks
Applicant is a Partner of a firm	Partnership Deed	No additional document like Udhyam Certificate, MSME Certificate, Trade License. Shop & Establishment certificate etc to be sought by the authority.
Applicant is Society, Trust, Club, Government Department, AoP or Body of Individuals, Local Authority, Statutory Body etc	Registration Certificate / Proof of Constitution	No further document to be sought by the authority

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Do's & Don'ts for Officials of GST Department

- ✚ Office can cross verify accuracy of documents from public sources like land records, utility providers, or local bodies instead of asking additional documents.
- ✚ Officers handling registration applications should not ask any presumptive query which is not related to the documents or information submitted by the applicant like Residential address of applicant differs from the city/state of registration or HSN code of goods in application is banned /prohibited in the state of business or activities listed in application deemed unsuitable for the premises.
- ✚ Officer must approve the application within 7 working days of submission / 7 Working days from reply submission unless it is flagged as risky application.
- ✚ In case of risky application (if Aadhar of the applicant is not authenticated or flagged risky or the applicant fails to authenticate Aadhar), the registration shall be granted within 30 days of submission, after physical verification of place of business.
- ✚ The proper officer can only seek clarification or documents in cases where:
 - ✚ Uploaded documents are incomplete or unclear,
 - ✚ Address doesn't match the proof or is invalid,
 - ✚ Address is vague or incomplete, requiring clear details and proof,
 - ✚ Any GSTIN linked to the applicant's PAN is cancelled /suspended, and clarification is needed.
- ✚ No clarification should be sought for minor deficiencies that are irreverent to establish proof of place or constitution of the business.
- ✚ Any additional documents beyond the prescribed list may only be sought with Deputy/Assistant Commissioner's prior approval.

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- ✚ The officer may carry out physical verification of place of business, with the approval of the officer not below the rank of Assistant Commissioner. The physical verification report along with the other documents, including photographs, should be uploaded on the system in FORM GST REG-30 at least 5 days prior to the expiry of the time period 30 days from the date of submission of application. The officer must give a specific report regarding existence/non-existence of principal place of business declared by the applicant. In case entity is found non-existing, efforts made in respect of locating the said premises, need to be recorded in the physical verification report. He should upload on the portal GPS enabled site photograph and other documents, if any, during physical verification visit.

Timelines for queries & decisions

- ✚ Notice in FORM GST REG-03 to be issued with 7 working days (non risky applicant) or 30 days (risky applicants)
- ✚ Reply by applicant to be filed in 7 working days in FORM GST REG-04
- ✚ If reply filed is satisfactory, the application for registration is approved within 7 working days of the reply
- ✚ If the reply filed is not satisfactory or no reply is filed by the applicant, the application to be rejected within 7 working days of reply by informing the applicant electronically in FORM GST REG-05

Do's for Applicants

- ✚ Upload legible and matching documents prescribed
- ✚ Reply to notice in FORM GST REG-03 within 7 days to avoid rejection

<https://taxinformation.cbic.gov.in/view-pdf/1000532/ENG/Instructions>